



**DEPARTMENT OF THE ARMY**  
US ARMY INSTALLATION  
STREET ADDRESS  
CITY, STATE 12345-6789

**MEMORANDUM OF AGREEMENT (MOA)  
BETWEEN  
INSTALLATION MANAGEMENT AGENCY (IMA) (GARRISON)  
AND  
- NAF LOCATION AND REGIONAL FUND -**

**SUBJECT:** Uniform Funding and Management (UFM) for Morale, Welfare, and Recreation (MWR)

**1. References:**

a. DOD Instruction 1015.15, 16 Jul 03, incorporating Changes 1 and 2, "Procedures for Establishment, Management and Control of Nonappropriated Fund Instrumentalities and Financial Management of Supporting Resources."

b. Assistant Secretary of the Army (Financial Management and Comptroller) memorandum, 7 April 2004, subj: Use of Appropriated Funds through the Uniform Funding and Management Practice.

c. AR 215-1, 25 October 1998, Morale, Welfare, and Recreation Activities and Nonappropriated Fund Instrumentalities.

**2. Background.** Uniform Funding and Management (UFM) is the process of merging appropriated funds (APF) with nonappropriated funds (NAF) to provide MWR services under NAF rules and procedures in accordance with reference 1a and 1b. The Army chose, for FY 05, to establish UFM Pilot Sites as a precursor to United States and overseas pilot sites implementation in FY 06. In FY 07, the remaining overseas sites will implement UFM.

**3. Purpose.** For the implementation of UFM, the IMA Resource Manager has established a centralized, standard mechanism for transferring APF to the NAF locations. That mechanism is executed through a MOA between the IMA HQ Resource Manager and the Fund Manager of the Army Banking and Investment Fund (ABIF). This MOA serves as a supplementary tool for transferring APF to NAF locally for the purposes of accomplishing MWR tasks authorized Government support that were not funded in the IMA HQ/ABIF MOA.

**4. Responsibilities.**

a. The funds provided support valid APF requirements for NAF personnel support and other services that are a bona fide need for FY 07. Enclosure 1 identifies FY 07 APF authorized unfunded requirements.

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b. In accordance with the UFM Budget Guidance, levels of service provided will be directly tied to the levels of funding applied to the list.

c. The Defense Finance and Accounting Service (DFAS) Nonappropriated Fund Financial Services (NFS) office will maintain the details of all MWR UFM expenditures. The IMA and CFSC will maintain the Information Management Enterprise Tracking System (IMETS) which will serve as the vehicle for tracking MWR personnel and constructing manpower affordability analyses required by the Army leadership. These records are available for audit as required or as determined by the Director, IMA, and Commander, CFSC.

**5. Implementation Instructions.** This MOA for FY 07 is effective upon signature by all parties. It remains in effect through FY 07 unless amended by mutual agreement of the Garrison Resource Manager and NAF Location Manager. Point of contact for the administration of this MOA for IMA is the Garrison Director, Resource Management, and for NAF, the Director, Community Activities

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(Insert Name)  
Garrison Resource Manager

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(Insert Name)  
Director, Community Activities

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Date

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Date

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(Insert Name)  
Garrison Commander

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Date